

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA,

- vs -

DAVID R. BERGSTEIN, *et al*,

Defendant.

Case No. 16-cr-746-PKC

DECLARATION OF HARRY SIMONIAN

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Dated: February 11, 2018

DECLARATION OF HARRY SIMONIAN

I, Harry Simonian, hereby declare, pursuant to 28 U.S.C. § 1746 and under penalty of perjury, as follows:

1. I am an individual over 18 years of age. If called as a witness to testify in this matter, I could and would testify competently to the facts stated in this declaration.

2. On or about February 25, 2013, I was hired by Integrated Administration as an accountant. At the time I was hired, I understood that my main task was to help reconcile and get Integrated Administration's books and records in order, among other companies. In connection with this work, I prepared and corrected invoices for work performed, and submitted them for review and comment.

3. Initially, I went back to prepare invoices for periods including work done in 2011 and 2012 to reconcile the books and records. I have reviewed the invoices attached hereto as "Exhibit 1." To the best of my recollection, as part of my updating and reconciling Integrated Administration's books and records in early-mid 2013, I ultimately revised these invoices to change the "bill to" designation from "Bidz matter" to "Cyrano Group, Inc.—Bidz matter" because as drafted, they were not billed to a particular entity.

4. I believe that I changed the "bill to" designation on these invoices as described above because at the time I joined Integrated Administration in 2013, I knew that many of the transactions or deals that were being worked up at that time were being done through Cyrano Group, Inc. Accordingly, when I came across the invoices that were "billed to" the "Bidz matter," I believed they needed to be billed to a particular entity, and I believed that entity was Cyrano Group, Inc. However, I subsequently learned that Cyrano Group was not the proper entity to bill and would revise the invoices accordingly. These invoices were eventually billed to an entity named Glendon Group, which closed its acquisition of Bidz in late 2012.

5. The form of the invoices attached as Exhibit 1 was the standard template form I would use for invoices in my work for IA and KJM, as well as work I performed for other unrelated businesses and entities.

6. I did not receive a subpoena from the Securities and Exchange Commission in connection with the SEC's apparent investigation of Weston Capital Asset Management, LLC. Nor did I receive a grand jury or other subpoena in connection with the government's investigation of this case.

I declare under the laws of the United States of America that the foregoing is true and correct.

Executed this 11th day of February, 2018, in Los Angeles, California

Harry Simonian